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Certificate procedure manual, 1895

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ACT No. I (B.C.) OF 1895.

(*Received the assent of the Lieutenant-Governor on the 18th March 1895, and of the Governor-General on the 14th May 1895.*)

An Act to amend the Law relating to the Recovery of Public Demands.

WHEREAS it is expedient to amend the law for the recovery of Public Demands; It is hereby enacted as follows:—

Short title.

(1) This Act may be called "The Public Demands Recovery Act, 1895."

Extent.

(2) It extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal with the exception of the District of Angul.

Commencement.

(3) It shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Construction of this Act.

2. The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force, for the recovery of any due, debt or demand to which the provisions of this Act are applicable.

Repeal of Acts.

3. (1) Act VII (B.C) of 1880 and Act I (B.C.) of 1891 are hereby repealed; but this repeal shall not affect—

(*a*) the past operation of the Acts hereby repealed, nor anything duly done or suffered thereunder;

(*b*) any liability created under the Acts hereby repealed.

Certificate under Act VII (B.C.) of 1880, &c., to be enforced under this Act.

(2) Every certificate made under any enactment hereby repealed may be enforced under the provisions of this Act.

References to previous Acts.

(3) Every reference made to Act VII (B.C.) of 1880 or Act I (B.C.) of 1891 in any Act, Notification or written Instrument passed, issued or made prior to the passing of this Act, shall, so far as it may be practicable, be taken to be made to the corresponding provisions of this Act.

Definitions.

4. In this Act, unless there be something repugnant in the subject or context,—

(1) "District Collector" means the Chief Officer in charge of the Revenue administration of a District.

(2) "Certificate Officer" means—

(*a*) a District Collector;

(*b*) any officer appointed by a District Collector, with the sanction of the Commissioner of the Division, to perform the functions of a Certificate Officer under this Act;

(*c*) any officer in charge of a sub-division of a district.

(3) "Local Authority" means a Municipal Committee, District Board, Body of Port Commissioners, or other authority legally entitled to, or entrusted by Government with, the control or management of a Municipal or Local Fund.

Note.—"A Collector exercising powers under the Certificate Procedure is not a Judicial authority under clause 3 of section 5 of Act XI of 1859." [Opinion of the Hon'ble the Advocate-General, dated 14th January 1884, in Board's Miscellaneous Proceedings of 16th February 1884, No. 149, Collection 7, File 3010.]

5. In the following cases, that is to say—

When an estate or tenure has been sold for its own arrears, and the sale-proceeds are insufficient to liquidate the same; or

(1) when, under the provisions of Act XI of 1859 or Act VII (B.C.) of 1868, or any law for the time being in force, an estate, tenure, or any share of either, has been sold for the recovery of arrears of revenue due thereupon, and, after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied;

when arrears of revenue due from a farmer are not paid on latest date of payment;

(2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest day of payment fixed under the provisions of section three of Act XI of 1859;

the Certificate Officer may make a certificate.

the Certificate Officer may make under his hand, and in Form No. 1 in the Schedule hereto annexed, a certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

Such certificate shall have the force and effect of a Civil Court decree as regards the remedies for enforcing it.

6. (1) Subject to the provisions of this Act, every certificate made under the provisions of the last preceding section shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment-debtor.

Judgment-debtor may bring a suit in the Civil Court to have the certificate cancelled or modified.

(2) Such judgment-debtor may at any time within six months from the service upon him of notice under section ten, or, if he files a petition of objection under section twelve, from the date of the determination thereof, or, if he appeals under section thirty-two, from the date of the decision of such appeal, bring

suit in the Civil Court to have the said certificate cancelled or modified:

Provided that no such suit shall be entertained if such judgment-debtor (*a*) has omitted to state in his petition of objection, if any, the ground upon which he claims to have such certificate cancelled or modified, and cannot satisfy the Civil Court that there was good reason for such omission, and (*b*) has not paid such arrears to the Certificate Officer within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section twelve, then within fifteen days after such petition has been heard and determined, or, in any case in which an appeal has been preferred under section thirty-two, within fifteen days of the determination of such appeal.

Certificate when to become absolute.

(3) If no such suit is instituted within the said period of six months, or if any such suit having been so instituted is decided against such judgment-debtor, such certificate shall become absolute and shall have to all intents and purposes the effect of a final decree of a Civil Court.

When any arrear of Public Demand is unpaid by the person liable to pay the same.

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

(*a*) any sum of money which by any law for the time being in force is declared to be recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue;

(*b*) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him;

(*c*) any sum recoverable under Act VIII (B.C.) of 1862, section nine (Zamindari Dák Cess) or declared by any enactment now in force to be recoverable under Act VII (B.C.) of 1868;

(*d*) in the case of a person to whom the collection of tolls has been farmed under the provisions of section eight of Act V (B.C.) of 1864, or of the sureties of such person—any sum of money due in respect of such farm;

(*e*) any arrears of revenue or rent payable to the Secretary of State for India in Council from any raiyat or from any person holding any interest in land, pasturage, forest rights, fisheries, and the like, whether such interest is or is not transferable;

(*f*) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by, the Court of Wards or the Revenue Authorities on behalf of a private individual—any arrears of rent or of other demands recoverable as rent whether such arrears became due before or after the management devolved upon such Court or such Authorities:

Provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed

to by the person liable to pay the same, or has been confirmed by a competent Court;

(*g*) any sum payable to a Government Officer or any Local Authority in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act;

the Certificate Officer may make under his hand, and in Form No. 2 in the Schedule hereto annexed, a certificate of the amount of such arrears so remaining unpaid, including such interest thereon as may by any law for the time being in force be chargeable, and may cause the same to be filed in his office:

The Certificate Officer may make a certificate of the unpaid demand.

Provided that no such certificate shall be made in respect of any such demand the recovery of which is barred by any law of limitation for the time being in force:

Provided also that a certificate filed under clause (*f*) of this section shall not cease to be in force by reason of the release of the estate from the charge of the Court of Wards.

Note to clauses (*e*) *and* (*f*).—In (1) trust estates managed by Government as express trustee, arrears of rent are recoverable under clause (*e*) of section 7. In (2) attached estates managed by the Revenue Authorities on behalf of private individuals, arrears of rent are recoverable under clause (*f*) of section 7. The Act does not apply to rents of houses and shops, and the Certificate Procedure cannot be applied to the recovery of such rents. (Board's Wards' Proceedings of 16th February 1884, No. 34, Collection 10, File 672.)

Note 1 *to clause* (*f*).—With reference to the wording of this clause there is no necessity for the Board to notify the latest days of payment of rent due to wards' estates. (Board's Wards' Proceedings of 7th August 1880, No. 245, Collection 9, File 2113.)

Note 2 *to clause* (*f*).—The Legal Remembrancer has given an opinion that a fine imposed under section 58A of Act IX (B.C.) of 1879 cannot be properly levied by the Certificate Procedure. (Board's Miscellaneous Proceedings of 19th November 1887, No. 151, Collection 7, File 447.)

8. Subject to the provisions of this Act, every certificate made under the last preceding section shall, as regards the remedies for enforcing the same, and so far only, have the force and effect of a decree of a Civil Court. In the cases other than the case mentioned in clause (*f*) of the said section, the Secretary of State for India in Council, and in the said case specified in clause (*f*) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic, or Ward of Court, then such Minor, Lunatic, or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

Effect of certificate.

9. (1) When any arrear of any of the public demands specified in section seven is unpaid by any person liable to pay such public demand to a Government Officer other than a District Collector, or when any such demand as is specified in clause (*f*) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of

In case of arrears of public demand payable to Officer other than District Collector, such officer may make requisition to District Collector.

"See the case of Baijnath Sahai *versus* Ramgut Singh and others, Indian Law Reports, Calcutta, Volume XXIII, Part IX, September 1896, page 775." 11-9-96.

Wards, such Officer or such Manager may make to the Certificate Officer a requisition in writing in Form No. 3 in the Schedule hereto annexed.

Such requisition given by an Officer or a Manager to be verified and stamped as a plaint.

(2) Every such requisition shall be signed and verified by the Officer or Manager making it in accordance with the provisions of sections fifty-one and fifty-two of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a court-fee of the same amount as is payable under the Court-fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such requisition.

The Certificate Officer may on receipt of such requisition make a certificate.

(3) On receipt of such requisition, such Certificate Officer, if satisfied that such demand is justly recoverable, may make under his hand and in Form No. 2 in the Schedule hereto annexed, a certificate of the amount of such arrears so remaining unpaid, together with the cost of any court-fee paid in respect of such requisition under sub-section (2) of this section, and shall cause the same to be filed in his office.

(4) The provisions of the last preceding section shall apply to every such certificate.

Note.—The Board have declined to make a rule that, when the Manager of a ward's estate is subordinate to one Collector only, that Collector should countersign the Manager's notices of demand addressed under this Act to another Collector. Such countersignature, it was said, would be apt to degenerate into a mere act of routine.—(Board's Wards' Proceedings of 23rd July 1881, No. 144, Collection 9, File 2734.)

When certificate filed, notice to be given to judgment-debtor.

10. (1) When a certificate has been filed in the office of a Certificate Officer under the provisions of sections five, seven, or nine, such Certificate Officer shall issue to the judgment-debtor a copy of such certificate and a notice in Form No. 4 in the Schedule hereto annexed.

Upon service of notice, certificate to bind immoveable property of judgment-debtor.

(2) From and after the service of such notice, such certificate shall bind all immoveable property of such judgment-debtor situated within the jurisdiction of the District Collector in the same manner and with like effect as if such immoveable property had been attached under the provisions of section two hundred and seventy-four of the Code of Civil Procedure.

Copy of certificate may be sent to another District Collector to be filed; and shall bind immoveable property in such district.

(3) A copy of such certificate may be transmitted by post under the provisions of section two hundred and twenty-three of the Code of Civil Procedure to any other District Collector, for the purpose of being filed in his office, and, as soon as it is so filed, such certificate shall, if the aforesaid notice has been served, bind in like manner all immoveable property of such judgment-debtor situated within the jurisdiction of such last-mentioned District Collector.

Note.—The issue of a certificate against the proprietor of an estate does not operate to exempt the estate from sale under clause 2 of section 17, Act XI of 1859.—(Board's Miscellaneous Proceedings of 19th December 1885, No. 27, Collection 7, File 388.)

11. (1) If in any case the Certificate Officer is satisfied that any person against whom a certificate has been filed under the provisions of sections five, seven or nine is likely to conceal, or remove, or dispose of the whole or any part of his moveable property, and that the realization of the amount of such certificate will in consequence be delayed or obstructed, he may at any time after making such certificate direct, for reasons to be recorded by him, an attachment of the whole or any part of the moveable property of such person.

Certificate Officer satisfied of likelihood of concealment, removal or disposal may attach property.

(2) Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching moveable property, and subject to the provisions of section two hundred and sixty-six of the same Code.

(3) Such property may be sold for the purpose of satisfying such certificate, if no petition of objection is filed under the next succeeding section, or if any such petition is filed, then as soon as it has been heard and determined.

12. (1). If a judgment-debtor who has been served with a notice under section ten denies his liability to pay the whole or any part of the amount for which such certificate has been made and filed against him, he may at any time within thirty days from service of such notice, or, where no such notice has been duly served, within thirty days from the execution of any process for enforcing such certificate, file a petition of objection denying his liability as aforesaid, before the Certificate Officer by whom such certificate has been made.

Any person served with notice under section ten may file a petition of objection.

(2) Such petition shall be in, or as nearly as possible in, Form No. 5 in the Schedule hereto annexed, and shall be signed and verified in the manner prescribed in sections fifty-one and fifty-two of the Code of Civil Procedure.

Note.—A reference being made to the Board whether a petition under the corresponding section (12) of Act VII (B.C.) of 1880 or any other petitions presented in course of the trial of a case should bear court-fee stamps as provided in No. 1 (*a*) and (*b*) of Schedule II of the Court-fees' Act, 1870, or should bear a stamp of 8 annas as laid down in 1 (*b*) of that schedule, the Board ruled that the stamping of petitions under this Act should be regulated according to No. 1 (*a*) and (*b*) of Schedule II of the Court-fees' Act, 1870.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File 2471.)

13. (1) The Certificate Officer shall fix a day for hearing any such petition so filed, and upon such day or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is liable for the whole or any part of the amount for which such certificate was made, and may set aside or modify or vary the certificate accordingly.

Day to be fixed for hearing such petition. Certificate Officer to determine the liability of the petitioner.

(2). Every such Certificate Officer shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of

Certain provisions of the Code of Civil Procedure to apply to the inquiry.

Civil Procedure applicable to these matters shall apply to a Certificate Officer exercising these powers:

Provided that if, in the opinion of the Certificate Officer, the petition involves a *bonâ fide* claim of right, he shall refer the petition to the District Collector for orders, and the District Collector, if he is satisfied that a *bonâ fide* claim of right is involved, shall make an order cancelling the certificate.

Certificate Officer may award costs against petitioner.

14. (1) The Certificate Officer shall have full power to direct that the costs or any part of the costs of such petition and of the hearing thereof shall be paid by the petitioner, or if his finding is in favour of the petitioner, then by the Secretary of State for India in Council or the Court of Wards, as the case may be.

Costs how to be realized.

(2) In any case in which a Certificate Officer directs the payment of such costs by any such petitioner, the amount thereof shall be added to the amount entered in the certificate, and shall be recoverable as if the same had been originally entered therein.

Note.—The Collector has full power to deal with the question whether the costs of authenticated copies of documents filed in cases and travelling allowances of witnesses produced by parties should be allowed and treated as costs of the case.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File 2471).

Judgment-debtor may bring a suit in the Civil Court to contest the certificate.

15. The person deemed to be the Judgment-debtor under the provisions of section eight may, at any time within six months from the service upon him of notice under section ten, or, if he files a petition of objection under section twelve, from the date of the determination thereof, or, if he appeals under section thirty-two from the date of the decision of such appeal, bring a suit in the Civil Court to have the said certificate cancelled or modified:

Provided that no such suit shall be entertained if such judgment-debtor has omitted to state in his petition of objection, if any, the ground upon which he claims to have such certificate cancelled or modified, and cannot satisfy the Civil Court that there was good reason for such omission.

Certificate when absolute.

16. When no suit is instituted by the judgment-debtor within the period specified in section six or section fifteen, or if any such suit having been instituted is finally decided against such judgment-debtor, such certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

Grounds of cancelment or modification of certificate by Civil Court.

17. (1) No certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one of the following grounds:—

(*a*) that the amount stated in the certificate was actually paid or discharged before the making of such certificate;

(*b*) that no part of the amount stated in the certificate was due by the judgment-debtor under the certificate;

(*c*) that in the case of fines imposed, or costs, charges, expenses, damages, duties, or fees adjudged by a Collector or a

public officer under the provisions of any Regulation or Act for the time being in force, the proceedings of such Collector or public officer were not in substantial conformity with the provisions of such Regulation or Act, and that in consequence the judgment-debtor under the certificate suffered substantial injury from some error, defect or irregularity in such proceedings;

or modified by a Civil Court otherwise than on one of the following grounds:—

(*d*) that a portion of the alleged debt was never due;
(*e*) that the judgment-debtor has not received credit for any portion which he may have paid.

(2) Nothing herein contained shall be construed to interfere with the ordinary original jurisdiction of the High Court at Fort William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

Certificate Officer may transfer petition for hearing to Deputy Collector, &c.

18. (1) The Certificate Officer may, subject to any general or special order of the District Collector, transfer to any Assistant Collector, Deputy Collector, or Assistant Commissioner subordinate to such District Collector, any petition filed under section twelve, and such Assistant Collector, Deputy Collector, or Assistant Commissioner shall hear and determine such petition accordingly:

Provided that the District Collector shall have power to re-transfer any petition so transferred and to order that it be heard and determined by the Certificate Officer.

(2) The provisions of sections thirteen and fourteen shall be applicable to any such Assistant Collector, Deputy Collector, or Assistant Commissioner to whom any such petitions have been so transferred.

Application may be made for annulment of sale on deposit of amount stated in certificate, auction price and penalty.

19. (1) The person deemed to be the judgment-debtor under the provisions of this Act or any person claiming through him may, at any time within thirty days from the date on which any immoveable property is sold in execution of a certificate under section twenty-one, apply to the Certificate Officer to cancel the certificate and set aside the sale on his depositing—

(*a*) the amount stated in the certificate, together with costs, and with the interest thereon at the rate of twelve per centum per annum calculated from the date when the certificate was filed up to the date when the deposit is made;
(*b*) as penalty a sum equal to one-tenth of the auction price, but not less than one rupee;
(*c*) all outstanding charges payable to the District Collector by the judgment-debtor under any Act for the time being in force.

(2) If such a deposit is made within the said thirty days, the Certificate Officer shall pass an order cancelling the certificate and setting aside the sale.

(3) In the event of a sale being annulled by an order of the Certificate Officer under this section, any money paid or deposited by the purchaser on account of the purchase, together with the penalty specified in clause (*b*), shall be paid to the purchaser by the Certificate Officer.

(4) Any order made by the Certificate Officer under this section shall be final.

Certificate may be enforced after one month from notice, or when petition of objection disposed of.

20. Every certificate made under the provisions of sections five, seven or nine may be enforced and executed with interest at the rate of six per centum per annum from the date of the certificate being filed up to the date of realization, and costs upon the expiry of one month from service of the notice mentioned in section ten, or when any such petition as is mentioned in section twelve has been filed, then as soon as such petition has been heard and determined.

Certificate may be enforced under the provisions of the Code of Civil Procedure as a decree for money.

21. (1) Such certificate may be so enforced and executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money.

(2) The procedure prescribed in Chapter XIX (with the exception of section three hundred and ten A) and Chapter XX of the said Code of Civil Procedure shall, so far as it is applicable, be the procedure followed in execution proceedings to enforce such certificate and realize the amount recoverable thereunder.

Powers by whom to be exercised.

22. (1) In enforcing and executing such certificate, all the duties, powers and authorities by the said Code imposed or conferred on the Court shall be exercised by the Certificate Officer in whose office any such certificate, or any copy thereof transmitted for execution under the provisions of section two hundred and twenty-three of the said Code, has been filed.

(2). The power conferred on the High Court of making and from time to time altering, rules for the guidance of the Courts in the exercise of their duties under section two hundred and eighty-seven of the Civil Procedure Code shall, in respect of proceedings under this Act, be exercised by the Board of Revenue. All such rules shall be published in the *Calcutta Gazette*, and shall thereupon have the force of law.

(3) Subject to the control of the District Collector, and save and except in respect of the provisions relating to insolvent judgment-debtors, any of the said duties, powers and authorities may be exercised by any Assistant Collector, Deputy Collector or Assistant Commissioner subordinate to such District Collector.

Note 1.—The Board were asked (1) whether under Act VII (B.C.) of 1880, officers were justified in arresting a debtor in a certificate case without warrant on non-satisfaction of the amount of the certificate from the property attached and (2) whether a Certificate Deputy Collector was competent to refer certificates to Sub-divisional Officers or other Deputy Collectors for execution under section 19 of this Act, or whether the Collector's own orders are required in such cases. They replied to (1) that "no arrest without warrant is allowed by the Civil Procedure Code which governs the execution of a certificate," and to (2)—

"When a Deputy Collector had been specially appointed by the Lieutenant-Governor under section 4 (*b*) of Act VII (B.C.) of 1880, he had the powers of the Collector of the District throughout the Act inclusive of the last clause of section 19 and of section 15, *i.e.*, a Certificate Deputy Collector was competent to refer certificates to Sub-divisional Officers or other Deputy Collectors for execution, and the Collector's own orders were not required in such cases." (Board's Miscellaneous Proceedings of 30th July 1887, No. 281, Collection 7, File 236.) Under this Act the Certificate Officer takes the place of the Collector or Certificate Deputy Collector of Act VII (B.C.) of 1880, and is competent to refer certificate to Sub-divisional Officers or other Deputy Collectors for execution.

Note 2.—A question having arisen whether a Sub-Deputy Collector or other subordinate at a Sub-division could be empowered to conduct sales for enforcing certificates under this Act during the absence of the Sub-divisional Officer from head-quarters, the Board replied that this section of the Act provides that the Collector of a District shall exercise (in respect to the execution of certificates) all the duties, powers and authorities which the Code of Civil Procedure imposes or confers on the Court in respect of the execution of decrees. The Board added "one of the powers of the Court under section 286 of the Civil Procedure Code is that of appointing any person whom it may think proper to conduct a sale. The power of appointing a person to conduct sales in execution of certificates is therefore conferred on the Collector by section 19 of the Public Demands Recovery Act, VII (B.C.) of 1880, and, by the last clause of the section, this power may be exercised subject to the control of the Collector by any Deputy Collector, Assistant Commissioner subordinate to him. The 'power' in question, of which the exercise is restricted to the officers here specified, is not that of actually conducting the sale, but of appointing a person to conduct the sales. And in the exercise of this power the Sub-divisional Officer is competent to appoint the Sub-Deputy or any other person he may think fit to conduct such sales." (Board's Miscellaneous Proceedings of 15th January 1881, No. 281, Collection 7, File 2624). As each Sub-divisional Officer is a Certificate Officer, the former is competent, under the powers given by section 22(1) of Act I (B.C.) of 1895, and section 286 of the Code of Civil Procedure to appoint a Sub-Deputy Collector or any person he may think fit to conduct sales.

Sale of immoveable property may be set aside, if certificate is set aside by a competent Court. Proviso.

23. (1) If any immoveable property is sold in execution of a certificate under the provisions of section twenty-one and if such certificate is subsequently set aside by a competent Civil Court, such Court may set aside such sale of such immoveable property, and in any case in which such sale is so set aside, such Court shall direct that the amount of the purchase-money be refunded to the purchaser with or without interest, as such Court thinks fit.

(2) Such order shall have the force of a decree, and application for execution shall be made within six months from the date thereof, otherwise the party in whose favour such order was passed shall lose all benefit therefrom:

Provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such certificate.

(3) The provisions of this section shall not apply to a sale set aside under section nineteen.

Register of certificates to be kept in District Collector's office and to be open to inspection on payment of fee of 8 annas.

24. (1) Every District Collector shall cause to be kept in his office a register in such form as may from time to time be prescribed by the Board of Revenue, and shall cause to be entered in such register the particulars of every certificate made under this Act, which, or a copy of which, has been filed in his office.

30 *Note.*—The Board have ruled that this section does not give them power to revise a revisional order passed by a Commissioner under section 33. 8-12-97.

(2) Such register shall be open during office hours, for not less than two hours daily, to be fixed by the District Collector, for the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

Note.—A Manager under the Court of Wards having occasion to inspect a Certificate Register is to be required to pay the fee under this section. (Board's Miscellaneous Proceedings of 20th September 1890, No. 265, Collection 7, File 332).

Payment of sum due under a certificate may be made by instalments.

25. (1) Payment of the amount due under a certificate may be made by instalments, if the Certificate Officer who made such certificate so direct.

Payment of instalments to be entered in register.

(2) The payment of every such instalment shall be entered in the register mentioned in the last preceding section.

When total amount satisfied, Certificate Officer to enter satisfaction on certificate and in register.

26. When the total amount due under a certificate has been paid and satisfied, the Certificate Officer in whose office such certificate was originally filed shall cause satisfaction to be entered upon such certificate in the register mentioned in section twenty-four.

District Collector to communicate satisfaction to other District Collector, &c., in whose office copy of such certificate has been filed.

27. When a copy of such certificate has been transmitted to another District Collector or Certificate Officer in charge of a sub-division in the same district, or when such certificate has been made under the provisions of section nine upon requisition from a Government Officer other than a Certificate Officer, or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other District Collector or Officer, or Manager, as the case may be.

Sum levied by District Collector, &c., to whom copy of certificate sent to be transmitted to Certificate Officer who made certificate.

28. When a sum has been levied or received by a District Collector or Certificate Officer in charge of a sub-division in respect of a certificate, a copy of which has been transmitted to him and filed in his office, such District Collector or Certificate Officer in charge of a sub-division shall remit such sum to the Certificate Officer by whom such certificate was originally made.

Certain officers to be deemed to be acting judicially in the discharge of their duties under this Act.

29. Every Certificate Officer, Assistant Collector, Deputy Collector and Assistant Commissioner, and every such Government Officer as is mentioned in section nine shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850 passed by the Governor-General of India in Council.

Certificate Officer, &c., to be subject to the supervision and control of Commissioners and Board in discharge of their duties under this Act.

30. All Certificate Officers, Assistant Collectors, Deputy Collectors and Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the genefal supervision and control of the Commissioners of Divisions and the Board of Revenue.

Note.—The Board have ruled that the fees chargeable for serving and executing processes issued under the Public Demand Recovery Act, should be levied according to the rules and scale laid down in the Board's Rules in respect of the levy of fees in executive revenue processes.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File No. 2471, and of 11th October 1884, No. 171, Collection 10, File 6.)

Provision regarding service of notices.

31. Service of a notice under section ten shall be made by delivering or tendering a copy thereof, signed by the Certificate Officer whenever it may be practicable, to the judgment-debtor therein named. When such judgment-debtor cannot be found, the service may be made on any adult male member of his family residing with him; and, if no such adult male member can be found, the notice may be served by fixing a copy on the outer door of the house in which the judgment-debtor ordinarily dwells or carries on business, or by fixing a copy thereof in some conspicuous place in the office of the Certificate Officer issuing the same, and also in some conspicuous part of the land, if any, affected by the service of the notice:

Provided that if the Certificate Officer shall so direct, the notice may be sent by post addressed to the judgment-debtor at his last known residence, and registered under Part III of the Indian Post Office Act, 1866, or any similar Act for the time being in force, and service of it may be proved by the production of the addressee's receipt.

Appeal from Assistant or Deputy Collector, or Assistant Commissioner, to District Collector, and from District Collector to Commissioner.

32. (1) (*a*) An appeal from any order of an Assistant Collector, Deputy Collector, or Assistant Commissioner, or from any original order of a Certificate Officer other than the District Collector, may be preferred to the District Collector within fifteen days from the making of such order; (*b*) an appeal from an original order of a District Collector may be preferred to the Commissioner within thirty days from the making of such order.

Transfer of appeals.

(2) An officer appointed to perform the functions of a Certificate Officer shall, if authorised by the District Collector with the sanction of the Commissioner so to do, exercise the appellate powers of a District Collector, and he shall, unless the order of his appointment otherwise directs, be subject to the general supervision and control of the District Collector; and the District Collector may transfer for hearing any appeal referred to in sub-section (1), clause (*a*), to any Certificate Officer so authorised other than the officer against whose order such appeal is preferred.

Stay of execution.

(3) Pending the decision of such appeal, execution may be stayed if the Appellate Authority so directs, but not otherwise.

(4) In each case under this section, the day after that on which the order was passed shall be reckoned as the first day of the period.

Note 1.—Parties preferring appeals under this section are required to file with their memorandum of appeal a copy of the decision appealed against, authenticated in the manner laid down in the Board's Rules.—(Board's Miscellaneous Proceedings of 4th September 1880, No. 29, Collection 7, File 2471).

Note 2.—A memorandum of appeal from the orders passed by a Certificate Deputy Collector in regard to certificates filed for arrears of rent should be

stamped with a court-fee of eight annas under article 11 (*a*), Schedule II, of the Court-fees' Act VII of 1870.—(Board's Miscellaneous Proceedings of 10th March 1888, No. 256, Collection 7, File 100.)

Power of revision.

33. No appeal, as of right, shall lie from any order of a District Collector passed on appeal from an order of an Assistant Collector, Deputy Collector, Assistant Commissioner or Certificate Officer; but the Commissioner may, in any case in which he thinks fit, revise any order passed by a District Collector, Certificate Officer, Assistant Collector, Deputy Collector or Assistant Commissioner.

SCHEDULE.

FORM No. 1.

(*See section* 5.)

Certificate of Arrears of Revenue filed in the Office of the Certificate Officer of (*name of District*).

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of arrears of revenue for which this Certificate is made, and period for which such arrears are due.	Estate or tenure for which arrears of revenue are due.
1		3	4	5

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council from the abovenamed

Dated this day of 18

A. B.,

Certificate Officer of

FORM No. 2.

[*See section* 7 *and section* 9, *cl.* (3).]

Certificate of Arrears of Public Demands filed in the Office of the Certificate Officer of (*name of District*).

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which this Certificate is made, and Government Officer [or Manager and of what estate] to whom due.
1	2	3	4	5

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council [or to A. B. a Ward of Court, or a Minor, or a Lunatic, by his next friend C. D.] from the abovenamed.

Dated this day of 18 .

A. B.,
Certificate Officer of

FORM No. 3.

[*See section* 9, *cl.* (1).]

REQUISITION.

To the Certificate Officer of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this requisition is made.	Nature of the Public Demand for which this requisition is made.
1	2	3	4

The above sum of Rs. is due from the said
in respect of
Certified this day of

A. B.
(*Official designation.*)

FORM No. 4.

[*See section* 10.]

NOTICE.

To (*Insert name of judgment-debtor*).

You are hereby informed that a certificate for Rs. due from you on account of has been this day made by me against you under the provisions of section of Act of 1895 passed by the Lieutenant-Governor of Bengal in Council, and that such certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. , you may within thirty days from the date of service of this notice show cause why such certificate should not be executed. If you fail to show cause within the said thirty days, or do not show sufficient cause, such certificate will be executed in the same manner as if it were a decree of the Civil Court for the said sum of Rs. unless you pay the amount into this office. Until such amount is paid, you are hereby prohibited from alienating your immoveable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the certificate above mentioned is hereto annexed.

Dated this day of 18

A. B.,

Certificate Officer of

FORM No. 5.

[*See section* 12.]

To

THE CERTIFICATE OFFICER OF

The humble petition of (name of petitioner) of (address).

SHEWETH—

That a certificate No. for the sum of Rs. has been filed against your petitioner in your office under the provisions of section of Act of 1895 passed by the Lieutenant-Governor of Bengal in Council.

That your petitioner respectfully denies his liability to pay the said sum of Rs. (or, where the liability to pay part is admitted, denies his liability to pay more than Rs.), and this for the following reasons :—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said certificate may be set aside (or modified or varied).

A. B.

(*Petitioner*).

Verified in accordance with the provisions of sections fifty-one and fifty-two of the Code of Civil Procedure.

A. B.

(*Petitioner*).

BOARD'S INSTRUCTIONS AND RULES UNDER THE PUBLIC DEMANDS RECOVERY ACT.

N.B.—Throughout these instructions and rules, unless it appears otherwise from the context, the words "the Act" mean the Public Demands Recovery Act, I (B.C.) of 1895.

Section I.—Appointment and Powers of Certificate Officers.

Appointment of Certificate Officers.

1. Under section 4 of the new Certificate Act I (B.C.) of 1895, the Certificate Officer takes the place of the Deputy Collector specially appointed by the Lieutenant-Governor to perform the functions of a Collector under clause (*b*), section 4 of the old Act. The sanction of the Lieutenant-Governor is not required under the new Act to the appointment of Certificate Officer. The District Collector can now appoint an officer to be Certificate Officer under section 4, clause (2) (*b*) of the Act, with the sanction of the Commissioner. Every Sub-divisional Officer is *ex-officio* a Certificate Officer, and need not be specially authorised to perform the functions of a Certificate Officer by the Collector.

Nomination of Deputy Collectors.

2. District Officers should submit to the Commissioner the names of the Deputy Collectors whom they would propose to be appointed to perform the functions of a Certificate Officer, and in doing so the grounds of selection should be stated. The officer nominated should ordinarily be an experienced Deputy Collector, on whose judgment reliance can be placed.

Effect of specially appointing Certificate Officers.

3. A Certificate Officer can exercise all the powers conferred by the Act without reference to the Collector, though under his control and supervision, except the transfer of cases to another officer (section 18), in which case the general or special order of the Collector is necessary, and the hearing of appeals [section 32 (2)], in which case special authority is necessary.

Powers conferred how to be exercised.

4. When the Certificate Officer is of opinion that a certificate should be withdrawn or modified, he shall consult the Collector and take his orders on the case.

List of Demands.

5. A list of the demands falling under sections 5 and 7 of the Act is given in Appendix A.

Section II.—The Functions of the Requiring Officer and Certificate Officer before and up to the issue of Certificates.

Requisition from Requiring Officer on the Certificate Officer.

1. Whenever any Government officer or Manager appointed by the Court of Wards or duly authorised representative of a local authority, as defined in section 4 (3), who is entitled under the circumstances described in section 7 (*g*) to recover a demand under the Public Demands

Power of Certificate Officer as to cancellation of certificates.

If a Certificate Officer thinks that a certificate which is before him, otherwise than for the decision of an objection under section 13 of the Act, ought to be modified or cancelled, he should report the case for the orders of the Collector. 4-6-97.

"If a judgment-debtor against whom a certificate is issued dies after such certificate has been issued, the certificate should be amended by the substitution of the names of his heirs. In the case of the death of a debtor before the issue of the certificate, the initiative, where the sum is only payable to the Collector originally, should rest with the Certificate Officer, for in such a case no requisition is needed. In a demand of this nature the Certificate Officer, when striking off for due reason a case, the demand in which has not been fully realised or remitted, should directly issue a fresh properly prepared certificate for the realisation of such demand. In other cases the initiative would be with the officer who issued the original requisition." 2-5-96.

5. The Certificate Officer before making the certificate in all cases shall (1) satisfy himself [in a general way] that the demand is justly recoverable; and (2) consider whether the arrear is one which, under all the circumstances of the case, should be recovered by the summary procedure of the Act.

Duty of Certificate Officers

The Government has directed that as soon as an estate comes under the Court of Wards, the first duty of the Court shall be to have a survey of the estate made, and a record of rights under the provisions of section 101 and the following sections of the Bengal Tenancy Act, VIII of 1885, prepared.

Before issue of certificates in wards' estates the Certificate Officer should satisfy himself either that a survey has been made and a record of rights prepared, or that a formal order of the Board has issued in the case of an unsurveyed estate declaring the estate ripe for the application of the certificate procedure. Until such a record of rights is made and every dispute between landlord and raiyat is decided and a clear account has been prepared, showing exactly what each man holds, what his tenure is, and what the demand from him is, or until a formal order of the Board has issued, declaring an unsurveyed estate ripe for the application of the certificate procedure, the Manager of the estate is not to be permitted to use the certificate procedure to recover unpaid arrears, but must go on collecting only undisputed rents, or have recourse to the ordinary law.

6. If the Certificate Officer is so satisfied, and does so consider, but not otherwise, he shall make the certificate for the amount remaining unpaid, together with the cost of any court-fee paid in respect of such requisition and cause it to be filed in his office [section 9 (3)].

Should the Manager of a ward's estate, in disregard of this rule, apply for the issue of certificates, the Certificate Officer will decline to issue them under section 9 (3) of the Public Demands Recovery Act, I (B.C.) of 1895. The Certificate Officer as well as the Manager will be held responsible for seeing that certificates are not issued in disregard of these instructions 13-2-96.

Recovery Act, considers that any demand, which it is the business of such officer or representative of a local authority to realise, should be recovered under the provisions of the Act, he shall make a requisition to the Certificate Officer in form No. 3 annexed to the Act.

Form of requisition in certain cases.

2. If the requisition is for the recovery of any sum due as fine, costs, or any other charge imposed or adjudged by a Collector or other public officer, a copy of the order of the competent authority by whom the realisation of the arrear was ordered shall be annexed.

Certificate how to be made.

3. On receipt of such requisition the Certificate Officer shall (in the absence of any obvious reason to the contrary and having due regard to the provisions of sections 7 and 9 of the Act) make the certificate under his hand in form 2 of the schedule to the Act.

Responsibility of Requiring Officers.

4. Requiring Officers are to bear in mind that the certificate procedure is only intended for the recovery of sums regarding which there is no doubt of the liability of the debtor. Cases in which the debtor is likely, with good cause, to deny his liability should be reported for action in the Civil Courts.

Duty of Certificate Officer.

5. The Certificate Officer before making the certificate in all cases shall (1) satisfy himself [in a general way] that the demand is justly recoverable; (2) consider whether the arrear is one which, under all the circumstances of the case, should be recovered by the summary procedure of the Act.

The Government has directed that as soon as an estate comes under the Court of Wards, the first duty of the Court shall be to have a survey of the estate made and a record of rights under the provisions of section 101 and the following sections of the Bengal Tenancy Act, VIII of 1885 prepared.

Before issue of certificate in wards' estates, the Certificate Officer should satisfy himself that a survey has been made and a record of rights prepared. Until such a record of rights is made, and every dispute between landlord and raiyat is decided, and a clear account has been prepared showing exactly what each man holds, what his tenure is, and what the demand from him is, the Manager of the estate is not to be permitted to use the certificate procedure to recover unpaid arrears, but must go on collecting only undisputed rents, or have recourse to the ordinary law.

6. If the Certificate Officer is so satisfied, and does so consider, but not otherwise, he shall make the certificate for the amount remaining unpaid, together with the cost of any court-fee paid in respect of such requisition and cause it to be filed in his office [section 9 (3)].

This rule must be strictly observed in the case of every estate or part of an estate, which is not declared by a formal order of the Board, to have a settled rent roll and to be ripe for the application of the certificate procedure. Should the manager of a Wards estate, in disregard of this rule, apply for the issue of certificates, the Certificate

Officer will decline to issue them under section 9 (3) of the Public Demands Recovery Act I (B.C.) of 1895. The Certificate Officer as well as the manager will be held responsible for seeing that certificates are not issued in disregard of these instructions.

7. In case of refusal to make a certificate, the Certificate Officer may refer the requisition for decision to any other officer to whom he is competent to refer it under section 18.

Method of service of notice.

8. The attention of Collectors and other officers entrusted with the working of the Act is called to the method of service of notices as prescribed by section 31 of the Act.

Responsibility of Requiring Officer and Certificate Officer for prompt disposal of certificate cases.

9. The Requiring Officer and Certificate Officer are jointly responsible for the punctual disposal of certificate cases, and are bound to bring to each other's notice and, if necessary, to the notice of the District Collector any undue delay. The Requiring Officer is primarily responsible for systematic application for certificates, the prompt disposal of objections when referred to him, the return of the files after such disposal and the early application for execution, with the details of the property against which the decree is to be enforced. He is also responsible for punctually reporting all payments out of Court as prescribed in Rule 20 section III. Similar responsibility attaches to the Managers of Government and Wards' Estates, except as regards the disposal of objections. The Certificate Officer is responsible for seeing that no delay occurs in the certificate office, that certificates are promptly made as soon as applied for, objections at once referred to the proper quarter for disposal, and execution ordered as soon as applications made with the necessary information. He must also remind the officer who applied for the certificates when the period of limitation is approaching, and must see that cases are regularly struck off the file when duly satisfied in full or barred by limitation.

Section III.—Issue of Certificates.

Validity of certificate.

1. A certificate once made remains valid as a decree against the debtor until it is either legally set aside or fully satisfied, or until the execution of it has become barred under the law and rules applicable to the execution of decrees of the Civil Court. Repeated executions may be had on it, but it will still remain valid for what may still remain due. A certificate should, therefore, continue to be borne on the pending files and the registers of the Certificate Officer until it has ceased to be effective for one or other of these reasons. No such certificate shall be made in respect of any demand the recovery of which is barred by any law of limitation for the time being in force.

Recovery of costs and interest.

2. Interest (if any) at whatever rate may be allowed by law, from the date when the debt became due to the date of filing the certificate, may be included in the certificate filed, but only the sums laid down in sections 14 (2) and 20 can be added to a certificate. If any further sums are due a fresh certificate should be obtained.

NOTE.—The Collector in the district to which a certificate is sent can strike the case off his pending file and Register No. 10, only under the same conditions as the Collector of the district in which it was issued could do so. The Collector of the district to which a certificate is sent from another district should therefore keep the case pending until he realises the demand or receives intimation of its satisfaction, or cancellation, or until the demand becomes barred by limitation. The records of such cases need not be returned to the district from which the certificates were originally received.

*10-1-96.

As regards the levy of interest from the date of filing the certificate up to the date of realisation under section 14 (2), the following rules have been prescribed by Government:—

(*a*) No interest shall be charged on any amount below Rs. 10.

(*b*) Nor for any period less than three months between the date of making the certificate and the date of realisation.

(*c*) No interest shall be charged on the issue of a notice under section 10 of the Act.

(*d*) Interest may be charged on the issue of a notice of attachment, or of a warrant of sale, if issued three months or more from the date of making the certificate.

(*e*) Fractions of months when the period exceeds three months and fractions of rupees where the amount exceeds Rs. 10 may be disregarded.

(*f*) The interest charged shall be entered by the nazir on the notice or warrant, along with the original amount of the certificate and the process fee due.

(*g*) A table of interest for this purpose calculated for entire months, from three months upwards, and for whole rupees from Rs. 10 upwards, shall be prepared and hung up in the offices of the Nazir and the Certificate Officer.

Postponement of the issue of certificates.

3. In the water districts named in the list in Appendix C where boat-hire forms a large part of the process fee, when the *bakaya* or arrear list is made out after the March kist (or the kist corresponding thereto in districts which have not a kist on the 28th March) and the arrears of Road and Public Works cess in any estate for that kist, or for the whole year which ends with that kist, are less than five rupees, the notice of certificate shall not issue till the 1st of December following. But this relaxation shall not apply to any arrears of longer outstanding date.

When the Tauzi Department has handed in its arrear list for any Road and Public Works cess kist, it shall be scrutinized by the Arrear Collection Department, and if the arrear on any estate is less than one rupee, ~~no action shall be taken in respect of issuing a certificate~~ until the arrear list of the last kist (March generally) of the financial year is submitted. These certificates shall be issued on account of the whole default of the year, whatever the amount may be. But in water districts (referred to in the preceding clause), the notice of such certificates need not be sent out till the month of December following the making up of the year's accounts.

Powers as to recovery of cess from joint holders of estates.

4. Under the old and present cess law alike, all persons who are jointly holders of an estate are jointly and severally liable for the payment of the whole cess. It is in the discretion of the Certificate Officer to enter upon the certificate the names of any one or more of the joint-holders he may think proper: he is not bound to enter the names of all the holders. The certificate must, however, be precise, and specify the names of the person or persons against whom it is issued. It is not competent to the Certificate Officer to omit all mention of names, and describe the judgment-debtor in general language as holder of the estate. A

certificate can only be executed against the persons named therein and upon their property. If the Certificate Officer recovers cess from any one shareholder in an estate in excess of the amount proportionate to the interest of such shareholder in the estate, such shareholder can avail himself of the remedies indicated in sections 48 and 49 of the Cess Act, IX (B.C.) of 1880. Although this discretionary power of selection has been vested by the law in the Certificate Officer as being essential to the practical working of the law, it is a power which must be exercised with much caution and sound judgment in each case to prevent hardship as far as possible.

The Certificate Officer should refuse to allow certificates to issue against one or more selected shareholders in an estate in respect of which cess is due, until he is satisfied that the Requiring Officer has acted judiciously in electing not to proceed against all the recorded shareholders, and that his selection of shareholders to be proceeded against has been made on sufficient grounds.

The right of selecting the debtor against whom he will proceed, which is reserved to the Certificate Officer in these cases, is no more than the law allows to every judgment-creditor in execution of a decree.

It is probable that a judicious exercise of the Certificate Officer's discretion in this matter will effect a considerable reduction of the ultimate cost of the proceedings to the defaulters, as well as of work connected with the realisation of the cess.

Notice of existence of arrears to be given prior to issue of certificates.

5. To obviate hardship, District Officers are directed to notify the existence of arrears before certificates are issued—(*a*) by putting up a list of defaulters in their offices, and (*b*) by sending warnings to defaulters by printed post-cards (see Appendix B) in cases in which there is no reason to believe that the debtor has had intimation of his liability. In the case of arrears of cesses due from revenue-paying estates, a list of defaulters should always be put up after the expiry of each kist.

(*a*) A post-card warning shall always be issued to the debtor, previous to the issue of a certificate under the Public Demands Recovery Act, in the case of demands made for the first time (whether they be of a recurring character or not), such as fines imposed by revenue officers, process fees, takavi advances, and arrears not covered by the proceeds of forced sales, the demand not being based on a written document signed by the debtor or on a document of which he has a copy in his possession.

(*b*) Post-card notices shall also be issued to defaulters in all cases of demands which vary from year to year, and with regard to which it may reasonably be supposed that the debtor does not know the exact amount of his liability. No such notices need be issued for demands on account of income-tax, excise, ferries and pounds.

(*c*) In the case of recurring demands of a fixed character (other than those in rule *f*), warning cards shall be issued to defaulters once only, it being stated in the card that no more post-card notices will be issued for sums which may fall due in future on account of that demand.

"provided that in cases in which verbal warnings are given to the defaulting tenants, Requisitioning Officers should dispense with post-card warnings after recording on the body of the requisition a written note to the effect that the debtor had been personally warned." 4-5-96.

(*d*) Where assessments are made for a term of years, as in the cases of the Zamindari dák cess, Road and Public Works cesses, and Embankment cess, post-card notices shall be issued to defaulters for the first year of the term, it being stated in each card that the cess is fixed for so many years or until further notice, and that no such premonitory notices will be issued for the remaining years of the term. Defaulters during the second or subsequent years of the term, who paid dues for the first year, may be supposed to know the amount of the demand and the term for which it is fixed, and no premonitory post-cards are required in their case.

(*e*) In Wards' estates, when a tenant defaults for the first time after the completion of a survey and record of rights under Chapter X of the Bengal Tenancy Act VIII of 1885, a post-card warning shall be issued before the issue of a certificate under the Public Demands Recovery Act. No such warnings need be issued on subsequent defaults of the same tenant; but the Collector has discretion to issue post-card notices in particular cases where, even after the preparation of the record of rights, collections have got heavily into arrear, and it is thought that there is confusion in the accounts, or that the debtor does not know the amount of the arrear due from him.

(*f*) In khas mahals a post-card warning must be issued in every case before the issue of a certificate.

(*g*) Post-card warnings under the preceding rules shall in all cases be issued by the Department responsible for the realization of the debt or arrear, and not by the Certificate Officer.

(*h*) All such post-cards shall be registered, except where the demand is equal to or less than the registration fee required. The postage and the registration fee paid shall be met by the Department by which the card is issued, but where it becomes necessary to issue a certificate, they shall be added to the cost of the certificate and recovered from the debtor. Where, however, the debt is paid on the issue of the warning, no such recovery shall be made, and the postage and registration fee paid shall be accounted for as part of the cost of collection.

Certificate procedure not to be resorted to as a matter of course.

6. At the same time it must never be forgotten that the certificate procedure is not to be looked upon as the normal method of collecting the dues of Government. The officer responsible for the collections will in all cases be expected to show to the satisfaction of the Certificate Officer that every defaulter, whose cognizance of the demand there may be reason to doubt, has been duly warned before the report of his name to the Collector.

Great caution should be used in the issue of certificates, which are a suitable method for the recovery only of demands of which the debtor was previously cognizant, and which he has neglected to pay in due course.

Limitation.

7. Certificates made for rent due to wards' and Government estates are governed, as regards the question of limitation, by Schedule III, Part III, Act VIII of 1885. Save, therefore, in the special cases mentioned in that section, no application for execution of a certificate can be received after three years from the date on which the certificate was made, and certificates must be struck off after that period if no execution proceedings are pending. If, however, an application for execution is made before the expiration of the three years, the proceedings for executing the certificate can be carried on after the three years until completion.

Petition of objecti n to be referred to Requiring Officer.

8. Whenever any person shall, as provided in section 12, deny his liability to pay the whole or any part of the amount for which a certificate has been made against him, the Certificate Officer shall ordinarily, under section 18, refer the petition of objection for hearing and determination to the Requiring Officer:

Provided always that the Requiring Officer is a Deputy Collector or Assistant Commissioner, as described in section 18 of the Act. In all cases it is open to the Certificate Officer to call for a report on the case from the Requiring Officer.

To bind property in other districts.

9. If the Certificate Officer making the certificate desires to bind any property of the debtor situate in another district, he should send a separate copy of the certificate, with a request that it be filed in the office of the Collector of such district under section 10.

10. In sending the copy of the certificate to be filed in another District Collector's office, the Certificate Officer making the certificate should state whether the notice in form No. 4 has been served on the debtor.

Copies to be sent to other districts.

11. When the Certificate Officer making a certificate desires that it should be enforced and executed by another Certificate Officer under section 22 of the Act, he should send for that purpose copy of the certificate made under the Act, together with a certificate under clause (*b*), section 224 of the Code of Civil Procedure (Act XIV of 1882). If a copy of the certificate under the Act has already been filed in the office of such other Certificate Officer, it will be unnecessary to send another copy of it for the purpose of execution. In such cases it will be enough to send the certificate under section 224 of the Code, and to make a reference to the copy of the certificate under the Act which was previously transmitted for the purpose of being filed.

Certificates for the recovery of rents due to wards' estates.

12. A certificate under clause (*f*) of section 7 of the Act for the recovery of rents due to wards' estates is made by the Certificate Officer acting as a Court, but exercising a special and summary jurisdiction. The Certificate Officer acting as a Court is not required by law to enforce

a certificate unless moved to do so. He is required by section 10, without any special application being made to him, to issue a notice to the judgment-debtor, but he takes no further steps than this, except on the application of the person who is deemed by law to be the decree-holder. He should, however, when delay occurs on the part of Managers in applying for further proceedings, call upon them to state whether they wish to proceed further with the certificates; and, if so, to make the requisite application and file lists of property to be attached. Should the Managers still fail to push the cases on, he should bring the matter to the notice of the District Collector.

Certificate not cancelled by release of estate.

13. A certificate under the article abovementioned is made for the benefit of the person whose property is under the charge of the Court of Wards at the time when the certificate is made. The law (section 7, proviso 2) provides that a certificate shall not cease to be in force upon the release of the estate from the charge of the Court of Wards.

Who may move the Certificate Officer.

The Certificate Officer may, therefore, be moved to enforce a certificate (1) by the Manager under the Court of Wards, or (2) by the person for whose benefit the certificate was made. The costs incurred in enforcing the certificate must be borne by the estate or by the released proprietor, as the case may be; and if the Certificate Officer think fit, he may require that the sum necessary shall be supplied in advance.

Notice of cancellation of a certificate.

14. When a certificate has been issued through a mistake and subsequently cancelled, a notice to that effect should be sent by postcard to the party against whom the certificate was issued.

Cost of serving notice.

15. As regards the cost of serving notices and of executing certificates "for Government demands" in districts other than that in which the certificate was made, it appears sufficient to point out that the Certificate Officer actually executing the process should defray the cost of service, and credit in his own district the recoveries on account of such costs. It is probable that on an average the transactions of one district for another will balance themselves so nearly as not to require the introduction of any special rule on this account.

Rules as to transfer receipts.

16. As remittances of sums realised under Act I (B.C.) of 1895 are made for a *bonâ fide* public purpose, such sums are to be transmitted by means of remittance transfer receipts by the Collectors of the districts in which they are paid to the Collectors of the districts in which the sums are finally to be credited. No charge or fee is to be realised from the payer on this account.

In cases of application made by Manager.

17. In cases under section 63 of Act IX (B.C.) of 1879, the costs incurred by the Manager of the estate, that is to say, the value of the court-fee stamp affixed to the application made by the Manager to the Certificate Officer under section 9 of Act I (B.C.) of 1895, as well as any other costs advanced by the Manager for the execution of the certificate, will be recovered and remitted along with the amount of arrears of rent and interest included in the certificate.

No pecuniary burden to be thrown on Government.

18. It must be borne in mind that the extension of the certificate procedure to the recovery of rent arrears in wards' estates was never meant to throw any pecuniary burden on the Government.

Manager to report to Collector realisation under a certificate.

19. Under section 258 of the Civil Procedure Code (Act XIV of 1882) a decree-holder is bound to certify to the Court all payments made out of Court, and all adjustments, in whole or in part, in satisfaction of the decree; and as a certificate under Act I (B.C.) of 1895 may under section 21 of that Act be enforced and executed in the same way as a decree for money is enforced and executed under the Civil Procedure Code, the Manager of a Court of Wards' estate, when any payment is made to him of any money payable under a certificate, or when any adjustment of any amount due under such certificate has been made with his consent, should report the fact to the Certificate Officer as provided in section 258 of the Civil Procedure Code. It is not sufficient for the Manager to pay the amount into the treasury, for the Certificate Officer, as a Court, is not bound to take cognizance of such payment

Manager's report to be stamped.

20. The Manager's report to the Certificate Officer should bear a stamp of one anna if the amount covered by the certificate is less than fifty rupees [Art. (*a*), Schedule II, Act VII of 1870], and eight annas in any other case [Art. 1 (*b*), *idem*].

Process fees and costs in cess cases.

21. The value of court-fee stamps, as well as any other recoverable costs which the Requiring Officer may notify to the District Collector to have been incurred in the case of notices for recovery of cesses served in districts other than that in which the certificates are made, should be recovered and remitted by the Collector of the district with the amount of cess or other demand connected therewith included in the certificate.

Court-fee stamps to be affixed to, and remain with, the application in all cases.

22. In all cases the court-fee stamps are to be affixed to the application for issue of processes, and not to the processes themselves. An endorsement should be made on the processes, certifying that the fees have been paid, and the applications should be retained in the receiving Court or office.

Section IV.—Attachment and Sales.

Attachment of moveable property.

1. The following rules have been made by the Board under section 22 (2) of Act I (B.C.) of 1895 regarding the attachment and sale of moveable property:—

I.—When the officer who effects an attachment under section 269, Act XIV of 1882, believes that the property attached does not exceed twenty rupees in value, he shall inform the debtor, or, in his absence, any present adult member of his family, that it will be sold by public auction at once, without the issue of any proclamation under section 287. In case the decree-holder or the judgment-debtotr, or any

person on his behalf, objects to the adoption of the course, the attaching officer will convoke a panchayet of not less than three respectable adult male inhabitants of the neighbourhood, of whom ordinarily the headman of the village should be one, and will require them to assess the value of the property. If they determine that it exceeds Rs. 20 in value, he shall deal with it under the rules framed by the Lieutenant-Governor of Bengal, otherwise he shall forthwith proceed to sell it by auction, after giving such reasonable notice, as the circumstances of the case admit of, to intending purchasers.

II.—At the time of making an application under section 230, Act XIV of 1882, for the attachment of moveable property in the possession of the judgment-debtor, the decree-holder shall pay the costs of issuing the proclamation of sale under section 287 of the Act, unless the value of the property, the attachment of which is applied for, is alleged by him not to exceed Rs. 20 in value. In this case, should the value of the property, as determined by the above rule, be found to exceed Rs. 20, the decree-holder shall pay the costs of the proclamation immediately on receipt of notice of attachment.

III.—Sales of moveable property not exceeding Rs. 20 in value shall be held on the spot. Such sales will necessarily be conducted by peons when they are the attaching officers. Sales of moveable property of greater value may be held on the spot or at the Sadar or sub divisional head-quarters, as may seem convenient and conducive to the securing of good prices. For such sales officers of higher rank than peons should always be deputed when the value of the property is estimated to exceed Rs. 50, and proclamation should be issued. When the value is between Rs. 20 and Rs. 50, the Collector or Deputy Collector may by a special order depute a peon, if he considers it desirable to do so.

Sale of moveable property.

IV.—Sales of immoveable property should ordinarily be held at the district or sub-divisional head-quarters, according as the villages may be nearer to either, but sales on the spot are desirable when bids or sufficient bids cannot be obtained at head-quarters. It sometimes happens that it is only by holding sales in the villages that the property can be disposed of. When this is the case, nazirs, naib-nazirs or bakshis should be employed; but in rare instances, where the value of the property is very small and the cost of deputing a higher officer would be out of proportion to it, a trustworthy peon may be sent out under the special orders of the Collector or Deputy Collector. For all sales of immoveable property proclamation must be issued.

Sale of immoveable property.

Sale of estates or shares of estates.

V.—Sales of estates or shares of estates should always be held at the district or sub-divisional head-quarters.

Procedure for ensuring a good attendance of bidders and fair bids.

VI.—In order to ensure a good attendance of bidders and fair bids, it is desirable that regular sale days, whether one or more in the month, should be fixed, and that lists of property to be put up at each sale should be published some days in advance. This arrangement cannot, perhaps, be made ordinarily at sub-divisions, where sales are few and far between, but it should be introduced where the sales are sufficiently numerous and regular.

VII.—In cases in which the decree-holder applies for leave to purchase under section 294 of the Code of Civil Procedure, no order to set off the purchase-money against the amount of the decree shall be made upon the application for leave to purchase. Such order shall be made upon a petition presented after the property has been knocked down to the decree-holder at the auction-sale, and such petition shall be stamped with stamps of the value of the poundage fee due for selling the property, viz.—

2 per cent. on the gross amount realised by the sale of the property, up to Rs. 1,000,

1 per cent. more on all excess of gross proceeds beyond Rs. 1,000.

VIII.—Upon the hearing of such petition the costs of execution, including the amount of the stamps attached to the petition, shall be ascertained and shall be added to the decree; and in cases in which the amount of the purchase-money exceeds the amount of the decree and of such costs, the decree-holder who has so purchased the property shall pay into Court the sum of 25 per cent. upon the balance of the purchase-money after deducting the amount of the decree and of such costs, and shall pay the balance at the expiration of fifteen days in accordance with section 307 of the Code of Civil Procedure.

Maintenance and custody of live-stock and other moveable property under attachment.

2. The following are the rules referred to in the Rule I of the preceding paragraph made by the Lieutenant-Governor of Bengal under section 269 of the Code for the maintenance and custody, while under attachment, of live-stock and other moveable property above the value of twenty rupees:—

I.—The attaching officer shall give the debtor, or, in his absence, any present adult member of his family, the option of having the attached property kept on his premises, or in some other place in the village, on condition that a suitable place for its safe custody be provided by him.

Eight annas for every Rs. 25, or part of Rs. 25, of the gross amount realised by the sale of the property up to Rs. 1,000, and, in respect of realization exceeding Rs. 1,000, an additional fee of four annas for every Rs. 25, or part thereof of such gross proceeds.

This fee must be levied even in cases where the certificate is for a sum due to Government. 8-5-97.

II.—If no such suitable place be provided, the officer shall remove the property to the Court at the decree-holder's expense. In the event of the decree-holder failing to provide the necessary funds, the attachment shall be withdrawn.

III.—Whenever attached property is kept at the place where it is attached, the officer shall forthwith report the fact to the Court, and shall, with his report, forward an accurate list of the property seized, such that the Court may thereon at once issue the proclamation of sale prescribed by section 287.

IV.—If the debtor shall give his consent in writing to the sale of the property without awaiting the expiry of the term prescribed in section 290, the officer shall receive the same and forward it without delay to the Court for its orders.

V.—When property is removed to the Court, it shall be kept by the nazir on his own sole responsibility in such place as may be approved by the Court. If the property cannot, from its nature or bulk, be conveniently kept in the Court premises, or in the personal custody of the nazir, he may, subject to approval by the Court, make such arrangements for its safe custody under his own supervision as may be most convenient and economical, and the Court may fix the remuneration to be allowed to the persons, not being officers of the Court, in whose custody the property is kept.

VI.—When property remains at the place where it is attached in the custody of the attaching officer, and any persons other than the judgment-debtor shall claim the same, or any part of it, the officer shall nevertheless, unless the decree-holder desires to withdraw the attachment of the property so claimed, remain in possession, and shall direct the claimant to prefer his claim to the Court.

VII.—If the decree-holder shall withdraw an attachment, or if it shall be withdrawn under Rule II or Rule IX, the attaching officer shall inform the debtor, or, in his absence, an adult member of his family, that the property is at his disposal.

In the absence of any person to take charge of it, or in case the officer shall have had notice of claim by a person other than the judgment-debtor, the officer shall, if the property has been moved from the premises in which it was seized, replace it where it was found at the time of seizure.

VIII.—Whenever live-stock is kept at the place where it has been attached, the judgment-debtor shall be at liberty to undertake the due feeding and tending of it, under the supervision of the attaching officer; but the latter shall, if required by the decree-holder, and on his paying for the same, at a rate to be fixed by the District

Judge, and subject to the orders of the Court under whose orders the attachment is made, engage the services of as many persons as may be necessary for the safe custody of it.

IX.—In the event of the judgment-debtor failing to feed attached live-stock, the officer shall call upon the decree-holder either to pay for feeding it on the spot, or for the expenses attending its removal to the Court. If the decree-holder shall fail to provide for either, the officer shall report the matter to the Court without delay.

X.—When attached live-stock is brought to Court, the nazir shall be responsible for the safe custody and proper feeding of it so long as the attachment continues.

XI.—If there be a Government pound in or near the place where the Court is held, the nazir shall be at liberty to place in it such attached live-stock as can be properly there kept, in which case the pound-keeper will be responsible for the property to the nazir, and shall receive the same rates for accommodation and maintenance thereof as are paid in respect of impounded cattle of the same description.

XII.—If there be no pound available, or if in the opinion of the Court it be inconvenient to lodge the attached live-stock in the pound, the nazir may keep it in his own premises, or he may entrust it to any person selected by himself and approved by the Court. The nazir will in all cases remain responsible for the custody of the property.

XIII.—Each Court shall from time to time fix the rates to be allowed for the custody and maintenance of the various descriptions of live-stock with reference to seasons and local circumstances. The District Judge may make any alterations he deems fit in the rates prescribed by Courts subordinate to him. Where there are two or more Courts in the same place, the rates shall be the same for each Court.

XIV.—The officer deputed to attach moveable property should be furnished with a certificate stating the period for which the court-fee required under Rule (1), Article 4, Parts II, III, IV of the Court-fee Rules has been paid, and he shall give notice thereof to the judgment-debtor or other person at whose instance he remains in possession at the place of attachment, and if such person shall desire that the property shall remain at that place for a longer period, he shall be bound to pay into Court, in advance, the further fee as required by Rule IV.

Effect of service of notice.

3. The effect of the service of notice under section 10 of the Act is conclusively to bind all immoveable property of the judgment-debtor situated within the jurisdiction of the District Collector concerned, in the same manner and with like effect as if such immoveable property had been attached under the provisions of section 274 of the Code of Civil

NOTE.—" Certificates of sale in execution of certificates decrees should be in the form prescribed by the Code of Civil Procedure, Form No. 150, schedule IV, and no statement that the sales were held under Act XI of 1859 and Act VII (B.C.) of 1868 should be made in them."—(Opinion of the Superintendent and Remembrancer of Legal Affairs.)

2-3-96

Procedure (Act XIV of 1882). It is therefore superfluous to take out a second attachment before sale for enforcing the certificate under section 21 of the Act. Similarly, if the moveable property has, as a special case, been attached in the first instance under section 11, it will not be necessary to issue fresh attachment in the course of the execution proceedings. In both cases, however, due notice of sale should be given if the property has eventually to be sold, the directions in clause 3 of Rule I of this section being followed where the property is believed not to exceed Rs. 20 in value.

Immoveable property.

4. The Board desire to point out that the whole tendency of the certificate law is to proceed to sale only in the last resort, and to afford the judgment-debtor every reasonable opportunity of saving his property—*vide* section 19 of Act I (B.C.) of 1895. The Board believe that cases will seldom occur in which the actual completion of a sale is necessary; and they desire that all officers should exercise in a lenient and considerate spirit the powers which the Act puts into their hands.

Orders of attachment and for release of estates to be notified by Civil Courts to the Collector of the district concerned.

5. The circular order of the High Court, No. 2 of 10th January 1871, directs that all orders by all Civil Courts for the attachment of estates and shares of estates shall be immediately notified to the Collector of the district within which such estates or shares are situated; and High Court Circular Order No. 3 dated 8th February 1876 directs that all attachments legally and formally withdrawn shall be similarly notified.

It is the duty of Collectors to ascertain whether these Circular Orders are duly complied with. If it is found that this is not the case, the Collector should address the Judge of the district, requesting him to cause the practice enjoined by the High Court to be observed in all the Courts of the district.

Certificates of sale to be stamped.

6. Act I of 1879, Schedule I, Article 16, applies to all certificates of sale granted to the purchaser of any property sold by public auction by a Civil or Revenue Court or Collector or other Revenue Officer. Such certificates of sale must, therefore, be duly stamped.

Section V.—Returns and Registers.

Return V.

1. The form of quarterly Return V (Appendix D) of certificate cases under Act VII (B.C.) of 1868 and Act I (B.C.) of 1895 should be transmitted by District Officers to the Commissioners.

Registers.

2. The necessity of organising the system on which the mass of business under the Act is carried on as between the different branches of the Collectorate has led to the establishment of three registers in the Certificate Department, which are to be known as Nos. 9, 10, and 11 (Appendix E).

3. It will be observed that Register 9 is a register of requisitions, and will be kept up by the Requiring* Officers, while Register 10 is a register of certificates, and will be kept up by the Certificate Officer. In all respects they are distinct and separate from one another. Every certificate being entered in the Requiring Officer's register before it is

* Note.—Each Requiring Officer on the district staff is to keep a separate register in form 9.

made over to the Certificate Deputy Collector, this register will afford an efficient check that no certificate is omitted from Register 10. The existence of this register will enable the Requiring Officer to keep up a persistent and regular system of requisition upon the Certificate Deputy Collector, until the demand of the certificate is realised. The value of the Register 9 as a system of check is therefore based on the assumption that the offices of the Requiring Officer and of the Certificate Deputy Collector are entirely separate. Under the system in force these offices are, as a rule, to be separate. If, however, in any case, as in Chittagong (under the arrangement sanctioned for khas management), the functions of requisition and of execution of the certificate are unavoidably exercised by the same officer, both the registers prescribed must be kept up by that officer, and it will be necessary for him to exercise a special personal vigilance to see that the check which these registers effect on two departments under his own control is duly maintained.

Checks to be exercised.

4. Difficulty having been experienced in exercising a proper check over the two Registers 9 and 10 in consequence of their being kept in different offices, and also in ensuring that requisitions are promptly attended to, and that the stamps attached to such requisitions are not tampered with, the Board direct that the procedure indicated in the subjoined rules is to be strictly observed in future:—

(1) Register No. 9* of all requisitioning officers must be compared with Register No. 10. This comparison will be made monthly. The sarishtadar will be held responsible that the comparison is made quickly, and Register No. 9 returned without delay to the office from which it was received. When requisitions are sent to Sub-divisional Officers who exercise the powers of a Certificate Officer, the comparison will be made in the Sub-divisional Office.

(2) Requisitions are to be addressed and sent to the Certificate Deputy Collector in a cover which he is to open. He is to have all stamps punched in his presence.

(3) Requisitioning officers are also to send lists in duplicate, showing the requisitions enclosed in the cover, with necessary details as to stamps. This list is to be compared by the Deputy Collector with the requisitions received, and he will then sign one copy and return it to the requisitioning officer as a receipt.

5. The third Register, 11, is intended solely as a check on the Nizarat. It must therefore not be kept up by the Nazir, nor in his office. The Nazir's signature will, however, be obtained in it as processes are made over to him, and returned by him, after service.

Execution of instalment bonds.

6. In all cases where debtors either to Government or to wards' estates or to a local authority are permitted to execute a bond or kistbundi for any sum realisable under the Act, they should be required to add a written agreement to the bond or kistbundi, bringing it expressly under

* NOTE.—Each Requiring Officer on the district staff is to keep a separate register in form 9.

Cancelled by C.O. № 2 of September 1896

the provisions of clause (*q*), section 7 of the Act, and in such cases the Collector should see that the instrument is duly registered.

Certificate cases to be divided into heads.

7. Certificate cases should be divided into heads with separate registers, *e.g.*, Road Cess, Wards' Estates, Government Estates, Embankments, Water-rates, &c., with a residuary head of Miscellaneous. No general rule specifying all the heads can be provided for all districts, as where certificates are numerous in any one department, it should have a separate register, and where few, they should be included under Miscellaneous. It will, as a rule, be found convenient to have separate Registers Nos. 9 and 10 for each head, and in some cases, at the discretion of the District Collector, for each large Government or Ward's Estate.

Order of disposal.

8. Care should be taken to deal with the cases of each head, as far as practicable, group by group, in the order of institution. The files in each muharrir's charge should, therefore, be, as a rule, sorted and arranged in this order, and be kept in bundles of convenient size, each bundle containing the cases of a quarter, half-year, or year, as the case may be. When the number of cases under any one head is so large that inconvenience will arise from keeping them in the order of institution, the Certificate Officer may, at his discretion, have the files arranged according to the stage reached, the date of institution regulating the order of arrangement of the files at each stage.

Duty of muharrirs.

9. Each muharrir should keep himself thoroughly informed of the stage which the cases have reached, and submit them punctually to the Certificate Officer as soon as the time for passing further orders has arrived; and the orders must be carried out promptly when passed.

Inspection by Certificate Officer.

10. The Certificate Officer should at least once in every week make an inspection of the work in the hands of each muharrir, and satisfy himself that the rules as to the systematic disposal of files are duly observed. He should particularly satisfy himself that the old certificates are not overlooked or neglected.

Final disposal of certificates.

11. When certificates are ready for final disposal, through satisfaction of the demand or otherwise, or are to be struck off, the final order should be passed without delay and the cases at once removed from the pending bundles.

Clearing of pending files.

12. As a mere matter of office convenience, a Certificate Officer may clear his registers by striking off the pending file any certificate which is for the recovery of an amount of which the abandonment or remission has been formally sanctioned by competent authority, whether as an irrecoverable balance or otherwise.

APPENDIX A.

[*See Section I, Rule* 5.]

List of demands falling under sections 5 *and* 7 *of Act I (B.C.) of* 1895.

Description of demand.	Act by which it is declared realisable as an arrear of revenue.
1	2
I.—UNDER SECTION V.	
(*a*)—*Clause* 1.	
Balance of sale proceeds remaining after deduction of expenses of sale, being insufficient to liquidate the arrears of revenue due from an estate or tenure.	.....
(*b*)—*Clause* 2.	
Arrears of revenue due from a farmer	.....
II.—UNDER SECTION VII.	
Article (*a*).	
Fines imposed by the Board on persons failing to attend in person when required.	Regulation II of 1793, section 33.
Fines imposed on proprietors, farmers, &c., omitting or refusing to attend or cause their agents to attend with accounts, information, &c., required by Collectors with sanction of the Board in cases connected with their public duty and not expressly provided for by any Regulation in force.	Regulation XII of 1817, section 32. Act XX of 1848, section 1.
Sums adjudged by Collectors in favour of patwaris and fines ..	Regulation XII of 1817, section 36.
Fines imposed by the Board on persons not attending or not producing accounts before Collector, &c., engaged in resumption enquiries.	Regulation II of 1819, section 13.
Fines imposed by the Board on persons resisting such proceedings.	Regulation II of 1819, section 14.
Specific sums of money, or costs or damages awarded by Collectors engaged in enquiries under Regulation VII of 1822.	Regulation VII of 1822, section 23, clause 3.
Fines imposed on proprietors, farmers, &c., neglecting to provide supplies, boats, temporary bridges, &c., for troops upon Collector's requisition.	Regulation VI of 1825, section 4.
Charges of witnesses and other costs adjudged by Collectors enquiring in course of settlement proceedings into validity of grants claimed to be held revenue-free or at fixed revenue, or exercising judicial powers under the Regulations *then* in force.	Regulation IX of 1825, section 5 clause 10.
Money recoverable from public accountants and their sureties on account of loss or defalcation in their accounts.	Act XII of 1850, section 4.
Opium advances	Act XIII of 1857, section 16.
The difference between a bid not made good and the proceeds of a second sale necessary in consequence.	Act XI of 1859, section 23.
Money due to Government under the Indian Forest Act ...	Act VII of 1878, section 81.
Recovery of fees under the Elephant Preservation Act ...	Act VI of 1879, section 10.
Recovery of arrears of fees, duties, &c., under the Opium Act.	Act I of 1878, section 23.
Recovery of amount due to a farmer of opium revenue by a licensee.	Act I of 1878, section 24.
Recovery of penalties due under bond	Act I of 1878, section 25.
Recovery of expenses	Act IX (B.C.) of 1879, section 29.
Sums due from officers under the Court of Wards and their sureties.	Act IX (B.C.) of 1879, section 46.
Amounts payable in respect of improved or reclaimed lands under drainage scheme.	Act VI (B.C.) of 1880, sections 26 and 38.
Arrear of Road and Public Works cesses	Act IX (B.C.) of 1880, section 98.
Cesses recoverable from shareholders in estates by their registered co-sharers.	Act IX (B.C.) of 1880, section 49.
Expenses incurred by the Court of Wards after release of estate.	Act III (B.C.) of 1881, section 11.
Contribution for maintenance of hospital depôts for emigrating labourers.	Act I of 1882, section 22.

APPENDIX A—*concluded.*

Description of demand.	Act by which it is declared realizable as an arrear of revenue.
1	2
Annual rate payable by employer	Act I of 1882, section 110.
Expense of forwarding labourer	Act I of 1882, section 181.
Embankment expenses	Act II (B.C.) of 1882, section 70.
Loans for Land Improvement, interest and costs	Act XIX of 1883, section 7.
Loans to agriculturists, interest and costs	Act XII of 1884, section 5.
Arrears due from farmers of ferries	Act I (B.C.) of 1885, section 12.
Expenses apportioned between landlord and tenants under Chapter X of the Bengal Tenancy Act.	Act VIII of 1885, section 114.
Income-tax	Act II of 1886, section 30 (1).
Recovery of expenses of a survey and preparation of a record of rights—	
(*a*) from proprietors	Act III (B.C.) of 1895, section 30.
(*b*) from tenants and rent-free owners and occupiers ..	Act III (B.C.) of 1895, section 31.
(*c*) from successors in interest	Act III (B.C.) of 1895, section 32.
Article (*b*).	
Money due from sureties of a farmer	.....
Article (*c*).	
Zamindari dak cess	Act VIII (B.C.) of 1862, section 9.
Famine loans	Act IV (B.C.) of 1875, section 1.
Survey charges	Act V (B.C.) of 1875, section 57.
Irrigation rates	Act III (B.C.) of 1876, sections 42, 73, 85 and 95.
Land registration fees, fines, &c.	Act VII (B.C.) of 1876, section 82.
Fees, fines, cost, &c., in partition cases	Act VIII (B.C.) of 1876, section 138.
Sums due from excise farmers	Act VII (B.C.) of 1878, section 36.
Article (*d*).	
Money due from a farmer of tolls under the Canals Act of 1864 or his sureties.	.....
Article (*e*).	
Arrears of revenue or rent payable to the Secretary of State for India in Council from a raiyat or from any other person holding any interest in land, pasturage, forest rights, fisheries, and the like.	.....
Article (*f*).	
Arrears of rent due from estates under the Court of Wards, &c.	.. ..
Interest on arrear of rent due to wards' estates and costs incurred in executing certificate.	Act III (B.C.) of 1881, section 10.
Article (*g*).	
Any sum payable to a public officer of Government and contracted for as payable under the Act by a written and duly registered instrument.	.....

APPENDIX B.

[*See Section III, Rule* 5.]

Post Card Warning.

TAKE notice that you are liable to Government for the sum of Rs. on account of (*). If you do not pay this amount within seven days, a certificate will be made against you, and the cost of executing the same will be levied from you according to law.

(*If the charge is a recurring one it should be added.*) Further take notice that this charge is a recurring one for years, and if not paid in future years on the due date, certificates will issue without notice by warning card.

* Here enter the nature of the demand, as cesses, water-rate, embankment dues, &c.

APPENDIX C.

[*See Section III, Rule* 3.]

List of Water Districts.

1.	24-Parganas	The Joynagar, Matla, Baripur, Bhangar, Bishtopur, Sonapur, Bajbaj thanas of the Sadar subdivision, the Haroa and Hasanabad thanas of the Basirhat subdivision, and the Mathurapur, Bankipur Debipur, and Kulpi thanas, of the Diamond Harbour subdivision.
2.	Nadia	The Kushtia subdivision.
3.	Murshidabad ...	The Jangipur subdivision, and thanas Nowada, Hariharpara and Barna of the Sadar subdivision.
4.	Jessore	The whole district.
5.	Khulna	Ditto.
6.	Rajshahi	Ditto.
7.	Rangpur	The Kurigram and Gaibanda subdivisions, and the Kaliganj thana of the Sadar subdivision.
8.	Bogra	The whole district.
9.	Pabna	Ditto.
10	Dacca	Ditto.
11	Mymensingh	Ditto.
12	Faridpur	Ditto.
13.	Backergunge	Ditto.
14.	Tippera	Ditto.
15.	Noakhali	Ditto.
16.	Purnea	Ditto.
17	Malda	Ditto.

APPENDIX D.

[*See Section V, Rule* 1.]

Quarterly Return V.—Certificates filed under Act I (B.C.) of 1895.

Description of Certificate.	Number pending from last quarter.	Number filed during quarter.	Total.	Disposed of during quarter.				Pending.			Number of appeals to Commissioner or Collector instituted in quarter, section 39.	Number of civil suits brought in quarter to cancel or modify certificates, section 15.	Amount covered by certificates made during the quarter.	Remarks.
				Cancelled on objection.	Struck off.	Fully discharged.	Total.	*More than six months.*	Less than six months.	Total, column 4, less column 8.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. Of all kinds under section 5, Act I (B.C.) of 1895														
2. To realise arrears of rent due to Government, clause (*e*), section 7.														
3. To realise embankment dues, section 70, Act II (B.C.) of 1882.														
4. To realise water-rates, &c., Act III (B.C.) of 1876														
5. To realise cesses, Act IX (B.C.) of 1880														
6. To realise Court of Wards' demands, clause (*f*), section 7, Act I (B.C.) of 1895														
7. All other certificates made under section 7														
Total ...														

N.B.—Pending cases shown in column 9 must be explained in the explanation sheet.

The 189 *District Officer.*

EXPLANATION SHEET FOR RETURN V.

Table.	Heading.	Column.	Explanation.
1	2	3	4

APPENDIX E.

[*See Section V, Rule* 2.]

Register 9.—*Requisitions for Certificates under Act I (B.C.) of* 1895 (*to be kept by each Requiring Officer issuing the notice under section* 9 *of the Act**).

1. Serial number.
2. Nature of claim.
3. Name and address of defaulter.
4. Amount due.
5. Date on which requisition is made to the Certificate Officer (initials of Certificate Officer).
6. Date on which petition of objection, if any, is received by the Requiring Officer from Certificate Officer for disposal† (initials of Requiring Officer).
7. Date of disposal of petition.
8. Date of return of petition with connected file to Certificate Officer.
9. Date of final disposal of certificate, with note of the manner in which disposed of (whether payment or item struck off as irrecoverable).
10. Remarks.

* If the Requiring Officer is not a Deputy Collector, columns 6, 7 and 8 will of course remain blank.

† *See* rules and , section of this Manual.

"(1) Register No. 9 of all requisitioning officers must be compared with Register No. 10. This comparison will be made monthly. The sarishtadar will be held responsible that the comparison is made quickly, and Register No. 9 returned without delay to the office from which it was received. When requisitions are sent to Sub-divisional Officers who exercise the powers of a Certificate Officer, the comparison will be made in the Sub-divisional Office."

[*See Section V, Rule* 2.]

Register 10.—*Certificates made under the Public Demands Recovery Act, I (B.C.) of* 1895, *to be kept by the Certificate Officer.*

Note (a)—If separate volumes of the register are kept for Road Cess, Wards, &c., it will not be necessary to describe the nature of the claim in column 5, as

10. REALISATIONS—

(*a*) Amount.

(*b*) Number of chalan.

(*c*) Date. 1-5-96.

"Road Cess for the kist of.....&c.," but it will suffice merely to mention the particular kist or instalment. In the volume for miscellaneous cases, however the particular department should be mentioned in this column.

Note (*b*)—Process-fees or costs under section 14 of the Act should be shown separately in sub-column (*a*) of column 13.

Note (*c*)—Delays due to appeals should be noted in column 15.

1. Serial number of the year.
2. Serial number of requisition in Register 9 or name of other district from which received.
3. Date of receipt by Certificate Officer.
4. Name and address of debtor.
5. Nature of claim.
6. Amount of claim.
7. Date of certificate.
8. Section of Act under which certificate is made.
9. Petitions under section 12—
   (*a*) Date of receipt.
   (*b*) Date of forwarding to officer by whom petitions are heard.
   (*c*) Date of return from such officer.
10. Amount of claim decreed on objection, with costs, if any, allowed under section 14.
11. Amount of claim, with costs, if any, under order of Appellate Court.
12. Notice under section 10 and subsequent processes—
   (*a*) Date of issue.
   (*b*) Kind of process, *i.e.*, whether notice under section 10 or warrant of attachment, &c.
13. Realisations—
   (*a*) Amount.
   (*b*) Number of chalan.
   (*c*) Date.
14. Entry of satisfaction by Collector.
15. Remarks.

[*See Section V, Rule* 2.]

Register 11.—*Processes made over to the Nazir for service and of orders issued to him for execution in connection with certificates filed.*

1. Serial number.
2. Number and date identifying the certificate case with entry in Register 10.
3. Character of process made over to the Nazir (and date when returnable).
4. Date of issue to Nazir (with his initials).
5. Date of return by Nazir (with his initials).
6. Remarks.

N.B.—This register being intended as a check on the Nazir's department, must not be left in the hands of the Nazarut establishment.

E. J. H.—Reg. No. 1927J—50—20-7-96.